



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS / SELF-EMPLOYED DIVISION

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August 20, 2009

MEMORANDUM FOR EXCISE TAX PROGRAM FIELD OPERATIONS

FROM: W. Ricky Stiff /s/ W. Ricky Stiff
Chief, Excise Tax Program

SUBJECT: Interim Guidance for Wagering Cases

The purpose of this memo is to issue interim guidance required for the collection determination procedures to be followed in wagering cases where the anticipated tax liability is in excess of \$75,000. Please ensure that this information is distributed to all affected employees within your organization.

One of the factors to be taken into account during the examination of a wagering case is the potential collectibility of the proposed excise tax liability. In any wagering case where the excise tax liability is \$75,000 or greater, the Revenue Agent must contact the Collection ATAT Coordinator covering the state where the taxpayer resides for assistance in determining collectibility. See Attachment A for a current listing of Collection ATAT Coordinators. The Revenue Agent should provide the Collection ATAT Coordinator with the taxpayer's name, address and TIN. The Collection ATAT Coordinator will assign an ATAT Revenue Officer to assist the Revenue Agent. The Revenue Agent should contact the assigned Revenue Officer to provide any pertinent financial information that has been secured.

Upon completion of the investigation, the Revenue Officer will provide the Revenue Agent with a summary addressing the collectibility of the proposed tax assessment. This collection determination should be taken into account by the Revenue Agent and group manager in the further examination of the case.

Interim Guidance Memorandum SBSE-04-0809-046 will be incorporated into IRM 4.24.6.11 by August 20, 2010.

If you have any questions, please contact Frank A. Falvo, SBSE Excise HQ Policy Manager or Joseph Kingeter, Program Analyst-Wagering

cc: www.irs.gov
Attachment A

Attachment A

Abusive Trusts and Tax Schemes Collection Group Manager Contacts

Area	Name	Phone	Geographic States Covered
North Atlantic	Mary Ann Acone	781-835-4238	Massachusetts, Maine, Vermont, New Hampshire, Connecticut, Rhode Island
North Atlantic	David S. Smith	716-961-5654	New York
Central	Nancy Daniels	856-414-6701	Pennsylvania, New Jersey
Central	Steven M. Bauman	216-328-2935	Michigan, Ohio, West Virginia, Kentucky
South Atlantic	AnnTollar	813-315-2223	Florida - North
South Atlantic	Shalon Adams	954-423-7628	Florida - South
South Atlantic	Paula J. Wilken	804-916-8116	Delaware, District of Columbia, Maryland, North Carolina, South Carolina, Virginia
Midwest	Chris Rothweiler	314-612-4914	Kansas, Illinois, Indiana, Iowa, Missouri, Minnesota, North/South Dakota, Nebraska, Wisconsin
Gulf States	Lisa W. Taylor	404-338-9598	Tennessee, Arkansas, Louisiana, Mississippi, Alabama, Georgia
Gulf States	Thomas Carson	281-721-7700	Texas, Oklahoma

Western	Cindy Hutchison	801-799-6683	Arizona, Montana, New Mexico, Utah, Wyoming
Western	Cynthia Bouldin	720-956-4311	Colorado, Nevada
Western	Hester Pulling	208-387-2829 x309	Oregon, Washington, Idaho, Alaska, Hawaii
California	Douglas H. Hall	916-974-5759	Bay Area, CA
California	Mel Hadley	818-265-2329 x 4002	Los Angeles Metro area
California	Allen Bryant	909-388-8130	Southern CA
Specialty Tax (International)	Scott Forrester	206-220-5643	TPs residing outside the U.S. All of CA involving international issues; credit card, offshore accts. TPs residing in Puerto Rico and Virgin Islands.